IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 24TH JULY 2007 / 2ND SRAVANA 1929

WP(C).No. 22711 of 2007(D)

PETITIONER:

M/S GOKHATAK ENTERPRISES LTD.,
OPP. NEW BUS STAND, KASARGOD,
REPRESENTED BY IT'S MANAGER, MR.SREEDHARAN.

BY ADV. SMT.K.LATHA

RESPONDENTS:

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1. STATE OF KERALA, REPRESENTED BY
CHIEF SECRETARY, SECRETARIAT,
THIRUVANANTHAPURAM.

2. THE COMMERCIAL TAX OFFICER-III,
KASARGOD.

3. THE DEPUTY COMMISSIONER(APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
KOZHIKODE.

4. THE INSPECTING ASST. COMMISSIONER,
COMMERCIAL TAXES, KASARAGOD.

BY G.P. SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 24/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.22711 of 2007

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Dated this the 24th day of July, 2007.

JUDGMENT

Even though counsel argued the case on merits, I feel the contentions should be raised before the appellate authority because of involvement of facts and accounts pertaining to use of material and engagement of labour in the works contract that is subject to tax. However, having regard to the contentions raise, there will be stay against recovery proceedings for recovery of arrears of tax demanded for 2002-2003, 2003-2004 and 2004-2005 till disposal of appeals on petitioner remitting one third of the demand within one month from now. The appellate authority is directed to take up the appeals out of turn and dispose of the same within three months from the date of making payment as above.

W.P. is disposed of as above.

C.N.RAMACHANDRAN NAIR
Judge

pms